

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 129, between lines 6 and 7, begin a new paragraph and insert:
- 2 "SECTION 132. IC 6-1.1-37-14 IS ADDED TO THE INDIANA
- 3 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) As used in this section,
- 5 "department" refers to the department of local government
- 6 finance.
- 7 (b) The county treasurer of each county shall establish an
- 8 amnesty program for taxpayers liable for delinquent property
- 9 taxes that were first due and payable before January 1, 2007. For
- 10 purposes of this subsection, property taxes are considered
- 11 delinquent if a penalty applies to the property taxes under section
- 12 10 of this chapter. The time in which a voluntary payment of tax
- 13 liability may be made under the amnesty program is limited to the
- 14 period determined by the county treasurer, not to exceed eight (8)
- 15 regular business weeks:
- 16 (1) beginning after June 30, 2006; and
- 17 (2) ending before the earlier of:
- 18 (A) the date set by the county treasurer; or
- 19 (B) January 1, 2007.
- 20 (c) The amnesty program must provide that:
- 21 (1) a taxpayer liable for delinquent property taxes on real
- 22 property is eligible for the abatement of penalties imposed
- 23 under section 10 of this chapter, collection fees, and costs
- 24 before the end of the period for redemption of the property
- 25 from tax sale under IC 6-1.1-25-4; and

1 (2) upon payment by a taxpayer to the county treasurer of all
2 delinquent property taxes due from the taxpayer with respect
3 to all tangible property in the county on which the taxpayer is
4 liable for property taxes, and compliance with all other
5 amnesty conditions adopted under a rule or policy of the
6 department in effect on the date the voluntary payment is
7 made, the county treasurer:

8 (A) shall abate and not seek to collect any penalties
9 imposed under section 10 of this chapter, collection fees, or
10 costs that would otherwise apply to the collection of the
11 delinquent property taxes;

12 (B) shall release any liens imposed on the property for
13 which the taxpayer is liable for property taxes; and

14 (C) shall not seek civil or criminal prosecution against any
15 individual or entity with respect to the delinquent property
16 taxes.

17 (d) The county treasurer shall publish under IC 5-3-1 a notice of
18 the period determined by the county treasurer under subsection (b)
19 for the application of this section.

20 (e) The county treasurer may abate delinquent property tax
21 penalties imposed under section 10 of this chapter, collection fees,
22 and costs to carry out the purposes of this section.

23 (f) Amnesty granted under this subsection is binding on the
24 state, the county, and political subdivisions in the county. However,
25 failure to pay to the county treasurer all delinquent property taxes
26 due invalidates any amnesty granted under this subsection.

27 (g) The department shall conduct an assessment of the impact
28 of the property tax amnesty program on tax collections and an
29 analysis of the costs of administering the property tax amnesty
30 program. As soon as practicable after December 31, 2006, the
31 department shall submit a copy of the assessment and analysis to
32 the legislative council in an electronic format under IC 5-14-6.
33 County treasurers shall submit the information required by the
34 department to conduct the assessment and analysis required under
35 this subsection.

1 **(h) The department may adopt emergency rules under**
2 **IC 4-22-2-37.1 to implement this section. An emergency rule**
3 **described in this subsection expires not later than one (1) year after**
4 **it is adopted."**

5 Renumber all SECTIONS consecutively.
 (Reference is to HB 1001 as printed January 18, 2006.)

Representative Dobis